

FYE '03 CFO Representations for
Federal Intragovernmental Activity and Balances
Section **4060.70**

Agency Name	2-Digit Agency Code	Mark in Green Areas Only
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(Requirements stated in TFM Sec.4060.70)

INSTRUCTIONS: Next to each Category type in "Yes", "No", or "N/A" to indicate whether or not reconciliation was complete, or not applicable.	Enter "Yes" or "No" or "N/A"	If Reconciliation NOT Complete Describe Area & Extent of Noncompliance	If Reconciliation IS Complete Was an Adjustment Recorded? ("Yes" or "No") If "No," Describe Reason for No Adjustment
A. FIDUCIARY CATEGORIES			
1. Investments in Federal securities with trading partner debt issued by BPD (RC 1).			
2. Interest receivable with trading partner, BPD, interest payable (RC 2).			
3. Interest revenue with trading partner, BPD, Interest expense (RC 3).			
4. Loans receivable of Treasury and the Federal Financing Bank (FFB) with trading partners, Treasury and FFB, loans payable (RC 17).			
5. Interest payable with trading partners, Treasury and FFB, interest receivable (RC 2).			
6. Interest expense with trading partners, Treasury and FFB, interest revenue (RC 3).			
7. Agencies' activity and balances for the Federal Employees' Compensation Act with the trading partner, Department of Labor (DOL) -- Liability (RC 21).			
8. Agencies' activity and balances for the Federal Employees' Compensation Act with the trading partner, Department of Labor (DOL) -- Expense (RC 26).			
9. Agencies' employee benefit program activity and balances for the Federal retirement, health benefits and life insurance programs with the trading partner, Office of Personnel Management (OPM) -- Liability (RC 21).			
10. Agencies' employee benefit program activity and balances for the Federal retirement, health benefits and life insurance programs with the trading partner, Office of Personnel Management (OPM) -- Expense (RC 26).			
B. NON-FIDUCIARY CATEGORIES			
Asset			
1. Accounts receivable with trading partners' accounts payable and other liabilities (RC 22).			

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2. Loans receivable with trading partners' loans payable **			
3. Interest receivable with trading partners' interest payable ***			
4. Transfer assets with trading partners' transfer liabilities (RC 27).			
5. Advances and prepayments with trading partners' advances from others and deferred credits (RC 23).			
6. Other (Enter here)			
Liability			
7. Accounts payable and other liabilities with trading partners' accounts receivable (RC 22).			
8. Advances from others and deferred credits with trading partners' advances and prepayments (RC 23).			
Cost			
9. Operating cost with trading partners' earned revenue (RC 24).			
10. Benefit program expense with trading partners' benefit program revenue (RC 24).			
11. Interest expense with trading partners' interest revenue ****			
12. Other (Enter here)			
Revenue			
13. Earned revenue with trading partners' operating cost (RC 24).			
14. Other (Enter here)			
Other			
15. Transfers in with trading partners' transfers out (RC 27).			
16. Transfers out with trading partners transfers in (RC 27).			
17. Financing Sources Transferred In/Out with Trading Partners, without reimbursement (RC 18).			
18. Appropriation Transfers-In/Out with trading partners (RC 19).			
19. Expenditure Financing Sources, Tranfers-In/Out with trading partners (RC 19).			

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20. Nonexpenditure Financing Sources, Transfers-In/Out with trading partners (RC19).			

- ** These loans should not include loans receivable/loans payable that are included in the fiduciary categories under reciprocal category 17.
- *** These balances/activities should not include interest receivable/interest payable included in the fiduciary categories under reciprocal category 2.
- **** These balances/activities should not include interest expense/interest revenue included in the fiduciary categories under reciprocal category 3.